

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL MEMORANDUM

SB 1686 – HB 2052

March 30, 2010

SUMMARY OF AMENDMENT (015919): Deletes the language of the original bill. Requires any applicant who applies for motor vehicle registration, who was a resident of a county in a previous year and was liable for and failed to pay applicable wheel tax, to be liable for and pay all prior years' wheel taxes prior to being issued such registration. Limits the provisions of this bill to any county having a population of not less than 182,000, but no more than 182,100, according to the 2000 federal census (Rutherford County).

FISCAL IMPACT OF ORIGINAL BILL:

Decrease State Revenue –

\$4,993,300/FY09-10

\$5,994,400/FY10-11 and Subsequent Years

Increase State Expenditures - \$23,100/One-Time

Decrease Local Revenue –

\$6,201,900/FY09-10

\$7,445,200/FY10-11 and Subsequent Years

FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:

Other Fiscal Impact – Rutherford County may experience an increase in revenue of unknown amounts if back county wheel taxes are paid. Any increase to Rutherford County revenue cannot be reasonably quantified due to several unknown factors.

Assumptions applied to amendment:

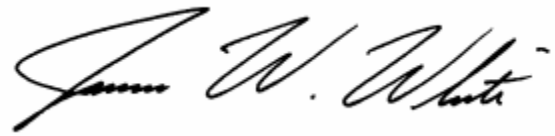
- The fiscal impact for this bill as amended is dependent upon several unknown factors. Such factors include whether Rutherford County has the ability and resources to determine delinquent county wheel tax, the number of applicants applying for motor vehicle registrations in Rutherford County that are delinquent with county wheel taxes, the number of years that any applicant within Rutherford County is liable for delinquent

county wheel tax, and the rate of collection for Rutherford County to recover delinquent county wheel tax.

- Given the extent of unknown factors, determining a precise estimate for any increase to Rutherford County revenue cannot be reasonably quantified.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "James W. White". The signature is fluid and cursive, with the first name "James" written in a larger, more prominent script than the last name "White".

James W. White, Executive Director

/rnc